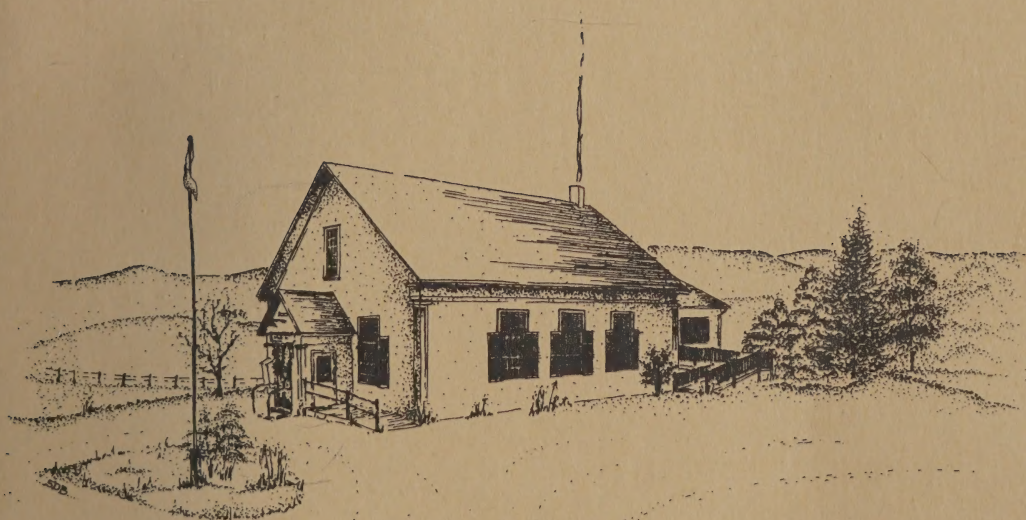


Ham
F
44
- 696
2004

ANNUAL REPORT

for the Town of

LYMAN, N.H.



Year Ending December 31, 2004

Town of Lyman, New Hampshire

ANNUAL REPORT

of the Town Officers

Year Ending December 31, 2004

TABLE OF CONTENTS

Town Meeting Warrant	Center Color Section
2005 Proposed Budget	Center Color Section
2005 Estimated Revenue	Center Color Section
Budget Summary	Center Color Section
Welcome to Lyman	2
Town Officials & Employees	4
In Memory	7
Results of March 9, 2004 Town Meeting	12
Summary Inventory of Assessed Valuation	18
Statement of Appropriations & Taxes Assessed	19
Tax Education Rate Calculation	20
Schedule of Town Property	21
Town Clerk's Report	21
Tax Collector's Report	22
Treasurer's Report	24
Treasurer's Balance Sheet	25
Summary of Receipts	26
Detailed Statement of Payments	27
Auditor's Report for Year Ending December 31, 2004	31
Selectmen's Report	33
2004 Comparative Statement	34
2004 Statement of Estimated & Actual Revenues	36
Financial Report MS-5	37
Report of Trustees	42
Road Agent's Report	44
Proposed Road Plans	45
Community Forest Fire Warden and State Forest Ranger Report	46
Planning Board's Report	47
Zoning Board of Adjustment	47
Cemetery Committee Report	48
Pemi-Baker Solid Waste District	49
Hospice of the Littleton Area	50
North Country Home Health Agency	51
Ross Ambulance	52
Tri-County Community Action	53
Lyman Dog Policy	54
Vital Statistics	55

WELCOME TO LYMAN

Town Offices

All meetings and offices are located at the Town Hall Building.
65 Parker Hill Road, Lyman, NH 03585

Office of Selectpersons

Administrative Assistant – Amy Baker

Open to the public, Monday, Wednesday, Friday - 8:30 - 12:30
Monday evening, 6-8 PM

Additional office hours are designated for office and computer work.

Phone: 838-5900; & Answering Machine. Fax: 838-6818.

Selectpersons meet each Monday at 6 PM

unless advertised otherwise, meetings are open to the public.

Board of Selectpersons

Brett Presby, Chairman - (2005) - 838-6689

Betty Ann Emerson - (2006) - 838-6747

James Locke - (2007) - 838-5522

Town Clerk/Tax Collector

Loretta Locke, Phone: 838-6113

Office Hours: Monday 8 - 11:30 & 1 - 4; evening by appointment;
Tuesday 8 - 2, Wednesday 8 - 12, Thursday 8 - 12.

(Due to health reasons, please call ahead)

Planning Board

Meets the first Wednesday of the month at 7 PM.

For appointment/information contact the Administrative Assistant.

Road Crew

Road Agent/John "JB" Boynton, 444-4152

Town Garage: 838-5246

Located at 225 Dodge Pond Road, Lyman, NH 03585

Town Meeting

Held the second Tuesday in March. To vote, your name must be on the checklist. Contact Katharyn Girouard, Checklist Supervisor, 838-6342. Notices providing information as to when the Supervisors meet for additions and corrections are posted at the Town Offices and published in the White Mountain Shopper which is delivered in your mail, and the Courier. You may register to vote the day of an election.

***ALL LEGAL NOTICES ARE FOUND IN THE
WHITE MOUNTAIN SHOPPER AND LITTLETON COURIER**

School Meeting

Held in March. If your name is on the Town Checklist, you are eligible to vote at the Lisbon Regional School Meeting.

Permits

Building permits, needed for all expansions or building of buildings, driveway permits, and pistol permits may be obtained through the Selectpersons' Office.

Fire Permits

Contact Brett Presby, Warden: 838-6689.

Cutting Wood & Excavation

Intent to Cut forms AND Intent to Excavate forms may be obtained through the Selectpersons' Office.

Dog License: Due each April. See Town Clerk **Vehicle Registration:** See Town Clerk.

***EMERGENCIES: DIAL "911"**

Be prepared to give your assigned house number and road name.

Ambulance

Ross Ambulance Service, Littleton: 444-5377

Fire

Lisbon Fire Department: 838-2211

Police

New Hampshire State Police: 846-5517

and

Grafton County Sheriff: 787-6911

Mail

Lisbon Post Office: 838-2881

School

Lisbon Regional: 838-6672

Representatives: Dee McKown: 838-6205 and James Trudell: 838-6089

Trash Disposal

Obtain permit sticker and trash bags at the Town Office

Dump Hours: Saturday 8-3; Sunday 8-12; Wednesday 1-5 (Lisbon Landfill)

***Town Address Numbering System, "911 numbers" (Adopted 1996)**

All properties with primary buildings shall display the assigned number so as to be readily visible from the road. All numbers must be at least 3" in height and be in the Arabic form. (0,1,2,3, etc.). For further information or for an assigned number, please contact the Town Office at 838-5900.

TOWN OFFICIALS AND EMPLOYEES

Board of Selectpersons

Brett Presby, Chairman	(2005)
Betty Ann Emerson	(2006)
James Locke	(2007)

Planning Board

(5 residents of Lyman RSA 673:2, II (b))
(3 yr. term RSA 673:5, II)

Betty Ann Emerson	(ex officio/2006)
Larry Haley	(2005)
Bruce Beane	(2005)
Allen Gombas	(2006)
Roberta Aldrich	(2007)

Board of Adjustment

(5 residents of Lyman RSA 673:3, I)
(3 yr. term RSA 673:5, II)

Robert Chenevert	(2005)
Steve Moscicki	(2005)
James Trudell	(2006)
Terry Simpson	(2007)
Marie Smith	(2007)
Linda Stephens, Alternate	
Donna Trudell, Alternate	

Administrative Assistant

Amy Baker

Moderator

Philip Clark

Animal Control Officer

Byron "Joe" Aldrich

Road Crew

John "JB" Boynton, Road Agent
Scott Stuart, Road Crewperson

Bookkeeper

Patricia Crawford

Tax Collector

Loretta R. Locke (2007)
Lisa Mackenzie, Deputy Tax Collector

Town Clerk

Loretta R. Locke (2007)
Lisa Mackenzie, Deputy Town Clerk

Treasurer

Celine Presby (2007)

Ballot Clerks

Lisa Mackenzie
Nancy Labbay

Terry Simpson
William Fahey

Cemetery Committee

Perry Williams	Betty Ann Emerson
James Locke	Sue Grugnale

School Board

Dee McKown	(2005)
James Trudell	(2007)

Conservation Commission

Larry Schieman (2005)

Robert Chenevert (2006)

Scott Barnes (2007)

Supervisors of the Checklist

Annie Baker (2005)

Katharyn Girouard (2006)

James Madru (2007)

Drug & Alcohol Testing Supervisor/Safety Coordinator

Amy Baker

Trustees of the Trust Funds (3 yr. term RSA 31:22)

Roberta Aldrich (2005)

Jackie Hubbard (2006)

Emergency Management Director

Board of Selectpersons

Welfare Officer

Amy Baker

Forest Fire Warden

Brett Presby

Handicap Coordinator

Amy Baker

Health Officer

Board of Selectpersons

The Selectpersons meet every Monday 6-8 PM at the Town Office, (Meetings are open to the public) unless advertised otherwise. The Planning Board meets by appointment the first Wednesday of the month at 7 PM. All additional meetings or changes are published in the Courier and the White Mountain Shopper and/or posted at the Tinkerville Store and Town Office as required.

NOTES

In Memory...



he following pictures are of Lyman citizens who had a tremendous impact upon our small community. Their helpfulness and unselfishness were woven together in their lives, and we as a community benefited from having them as friends and neighbors.

ALLEN COREY
April 5, 1930 ~ March 18, 2004

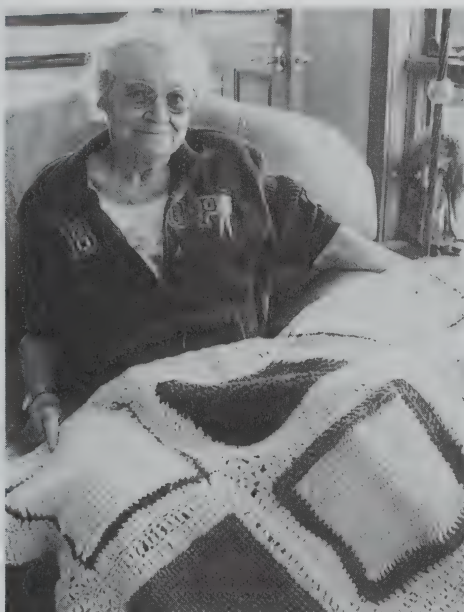


Al lived most of his life in Littleton and Lyman. He worked as a salesman in the area. He served on the Littleton Board of Selectmen for one term and for the Town of Lyman for two terms.

He also was a 42-year member of the Army National Guard, serving as a Master Sergeant for the SVC Battery 2nd Battalion of the 197th FA, State Armory in Littleton.

Al was a caring person and will always be remembered for his ready smile for everyone he met. Al made time for a loving family and also he made part of the family of God his focus. This led him to become the pastor of the Lyman Bible Church for over 17 years. His caring ways will be greatly missed.

HELEN DIXON
Died September 30, 2004



Helen moved to Lyman in 1997 to be near her niece Linda Stockley bringing with her Dusty, her little Yorkshire Terrier. Helen was known affectionately as “Auntie Helen,” as she was always ready to give a helping hand to any project that was going on in Town. She became involved in a spinning group and helped to complete an afghan that became part of a fundraiser for Hospice. She became a great inspiration and encouragement to all facing a life-threatening illness with her positive attitude. Rides on back roads, with her niece and nephew Mike Stockley (in his antique car), trips to the yarn shop and some ice cream would make her day. She kept busy knitting slippers and scarves for all her nieces and nephews and nurses, and she always managed to finish one or two for any sunshine basket that was being put together.

DURWARD D. HUBBARD
September 13, 1922 ~ November 20, 2004



Durward was born and raised in Lyman. He attended school in Lyman and graduated from Lisbon High School, Class of 1941.

He farmed the family farm with his father until 1950, when he bought it, with his wife Juanita and they raised their family there. His son Donald joined him in 1978 and they farmed together until 1993 when he retired and his herd of cows were sold.

Durward was a dedicated farmer, working long hours, who enjoyed working with his animals and doing his daily chores. He was a member of Lyman Grange and served as a Selectman in the Town of Lyman.

He was a quiet, gentle person whose family meant everything to him and those who were fortunate to call him friend were fortunate indeed.

WALTER PARKER

May 25, 1919 ~ October 27, 2002

FLORENCE PARKER

March 1, 1911 ~ November 12, 2004



Walter enjoyed working on his woodpile, stacking it just so.

Florence enjoyed making doilies and handing them out to friends and relatives.

Together they were never too busy to visit,
never too busy to lend a helping hand,
never too busy to go for a ride,
never too busy to be good to each other
and everyone they came in contact with.

They were usually the first to vote on election day and the neighbors miss their waving as they drove by their home on Bobbin Mill Road.

RESULTS OF THE 2004 WARRANT

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in the Town affairs:

You are hereby notified to meet at the Town Hall in said Town on **TUESDAY**, the **NINTH** day of **MARCH 2004**; polls to open at **ELEVEN O'CLOCK** in the morning and will not close before **SIX O'CLOCK** in the evening in said Town Hall, to act on Article 1, the remaining Articles to be considered at **SEVEN O'CLOCK** in the evening.

The Moderator, Milton R. Presby declared the polls open at 11:00 A.M.

ARTICLE 1 To choose all necessary Town Officers for the ensuing year.

Article 1. was acted upon during the hours of 11:00 A.M. until the polls were declared closed at 6:00 P.M.

The following officers were elected:

For Selectman:

James N. Locke	108
Milton R. Presby.....	94
Steve Moscicki	10

For Town Treasurer:

Celine Presby.....	179
Kristie Barnes	4
Catherine Williams.....	1

For Town Clerk & Tax Collector:

Loretta R. Locke.....	165
Brett Presby	33
Catherine Williams.....	1

For Town Moderator:

Milton R. Presby.....	15
Phil Clark.....	11
Bruce Beane	5
Spencer Girouard.....	4
James Madru.....	2

For Planning Board: (Three Year Term)

Roberta Aldrich	29
Daniel Simpson	11
Bruce Beane	1
James Seidel	1
John Yawger.....	1
Roger Delli-Colli.....	1

For Conservation Commission:

Scott Barnes.....	2
Phil Clark.....	1
Roger Delli-Colli.....	1
Bill Simpson	1
James Locke	1
Jamie Seidel.....	1

For Planning Board: (One Year Term)	
Bruce Beane	97
R. Dayle Grugnale	45
Roger Delli-Colli	2
Roberta Aldrich	6
For Supervisor of the Checklist:	
James K. Madru	94
Joy Ward	71
Kathy Girouard	1
For Trustee of the Trust Fund:	
Catherine Williams	6
Cinnamon Grant	3
Roberta Aldrich	2
Joseph Blair	1
Rena Woods	1
For Board of Adjustment: (Three Year Term)	
Terry Simpson	7
Sarah Cloutier	2
John Simpson	1
Donald Hubbard	2
Marie Smith	3
Joe Aldrich	2
For Board of Adjustment: (Two Year Term)	
James Trudell	5
Richard Hubbard	2
Marie Smith	2
For Board of Adjustment: (One Year Term)	
Steve Moscicki	4
Chris Santy	4
Donna Trudell	1

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of \$249,149.00 to defray Town charges for the ensuing year. (Majority vote required)
(Recommended by the Selectmen)

Executive	\$43,335.00
Election, Reg., Vital Statistics	39,168.00
Financial Administration	47,426.00
Legal Expenses	2,500.00
Planning & Zoning	2,000.00
General Government Buildings	15,500.00
Cemeteries	3,000.00
Insurance not otherwise allocated	10,000.00
Advertising & Regional Assoc.	800.00
Other General Government	500.00
Ambulance	1,570.00
Fire	15,000.00
Emergency Management	6,250.00

Solid Waste Disposal	29,700.00
Admin. & Pest Control.....	600.00
Health Agencies	950.00
Welfare Administration.....	600.00
Parks & Recreation	550.00
Library.....	300.00
Patriotic Purposes.....	83.00
Other Culture.....	1,000.00
Conservation	30.00
Principal on Long Term Notes.....	20,000.00
Interest on Long Term Notes	5,082.00
Interest on TAN.....	3,205.00

Lawrence Haley made the motion to accept Article 2 as written.
Gary Williams, seconded this motion.

The Moderator then proceeded to read each heading under Article 2.

Larry Haley asked about the \$6,250 under Emergency Management and Brett Presby, Selectman stated that Sandra Moscicki had applied for a grant, and as she was not in attendance he did not really know what it was for. It was stated that there was office equipment and a desk and computer in the Selectmen's office for this purpose.

Catherine Williams asked if this was a matching fund grant? James Locke, Selectman, stated that in the first grant she had received \$7,500 and the Town had to put in \$2,500. She stated that her second question was "what does it mean, Other Culture?" James Locke responded that it is the \$1,000 that was voted upon in previous years to support the Lisbon Lion's Club. Lyman children participate in all the programs, sponsored by the Lion's Club and the \$1,000 fee was Lyman's share of the costs of these programs.

Melanie Hamilton asked how the Emergency Management benefited the Town? The Selectmen stated that we now have a new generator for the Town Hall in case the power went out, and to prevent the computers from crashing. Also, there was a generator for the Town Garage. John Simpson wanted to know if the community was in debt? The Selectmen stated that the Town is making payments on the new garage and that the Town had one more year's payment on the Sterling truck.

The Moderator, Milton Presby, polled the voters and Article 2 was passed by a majority vote.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$219,437.00 for maintenance, expenses, salaries, supplies and equipment for the Highway Department for the ensuing year. (Majority vote required) (Recommended by the Selectmen)

Highway Administration.....	\$ 79,712.00
Highway Maintenance.....	139,725.00

Robert Chenevert made the motion to accept Article 3 as written.
Gary Williams seconded this motion.

When the Moderator, Milton Presby, asked the voters if there were any questions, no one responded. He then read Article 3 over again. When the Moderator polled the voters, Article 3 was passed by a majority vote.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$56,000.00 to be added as shown below to Capital Reserve Funds previously established. (Majority vote required) (Recommended by the Selectmen)

Highway Equipment Fund	\$23,000.00
Major Lyman Road Improvement Fund	15,000.00
Computer Equipment Fund.....	3,000.00
Property Tax Revaluation Fund	15,000.00

Edith McKown made the motion to accept Article 4 as written.
Frada Kaplan seconded this motion.

The question was asked what is the total of the Capital Reserve Funds? The answer was they were on pages 36 and 37.

Also, the question was asked about the money that was removed from the computer fund. It was stated that this was paid to Avitar for the computer support program.

After there was more discussion on Article 4, the Moderator polled the voters and Article 4 was passed by a majority vote.

ARTICLE 5. To see if the Town will vote to dissolve the Highway Vehicle Capital Reserve Fund with said funds and accumulated interest to date of withdrawal to be transferred to the municipality’s general fund. (About \$27,555.00) (Recommended by the Selectmen) (2/3 vote required)

Edith McKown made the motion to accept Article 5 as written.
Catherine Williams seconded this motion.

After much discussion, Robert Gaffney made the motion to have the \$27,555.00 in Article 5 be placed back in the Highway Vehicle Capital Reserve Fund if Article 6 does not pass.

James Madru seconded this motion for amending Article 5 to read. “To see if the Town will vote to dissolve the Highway Vehicle Capital Reserve Fund with said funds and accumulated interest to date of withdrawal to be transferred to the municipality’s general fund if Article 6 passes. If Article 6 does not pass, then said funds and accumulated interest will be placed back into the Highway Vehicle Capital Reserve Fund”. (About \$27,555.00) (Recommended by the Selectmen) (2/3 vote required)

Then the Moderator polled the voters, Article 5 was passed by over a 2/3 majority vote. There were no Nay voters.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of One hundred thirty-two thousand (\$132,000.00) to purchase a Highway Road Grader and authorize the withdrawal of Thirty-six thousand twenty dollars (\$36,020.00) from the Highway Equipment Capital Reserve Fund created for that purpose; and to authorize the issuance of not more than Sixty-eight thousand four hundred twenty-five dollars (68,425.00) of bonds, notes, or leases in accordance with the provisions of the Municipal

Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds, notes, or leases and to determine the rate of interest thereon, with the balance to come from the General Fund Revenue from dissolving the Highway Vehicle Capital Reserve Fund. (Contingent on Article 5) (Recommended by Selectmen) (2/3 ballot vote required)

John Simpson made the motion to accept Article 6 as written.

James Madru seconded this motion.

There was much discussion on Article 6. After the Selectmen had informed the voters that the above amount was taken from proposals that they had received. These were figures that those who attended the budget hearing had voted for. After more discussion, Article 6 was passed by a two-thirds majority vote. The paper ballot was as follows:

53 – Yes 25 – No

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of Forty-two thousand four hundred fifty-three dollars seventeen cents (\$42,453.17) from the Town's undesignated Fund Balance (surplus) to be added to the Major Lyman Road Improvement Fund to improve highways. (Recommended by the Selectmen) (Majority vote required)

James Madru made the motion to accept Article 7 as written.

Alice Moulton seconded this motion.

Mr. Bruce Beane explained about the road committee and their studies and some of the costs. People stated that they wanted work done on Ogontz and also Pettyboro and Black Valley, as well as other roads in the Town. After more discussion, the Moderator polled the voters and Article 7 was passed by a majority vote.

ARTICLE 8. To see if the Town will authorize the withdrawal of Ninety-three thousand dollars (\$93,000.00) for improvements to the Highways from the Capital Reserve Fund created for that purpose. (The Major Lyman Road Improvement Fund). This would be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until highway improvement is completed or December 31, 2009, whichever is sooner. (This is contingent upon Article 4 and Article 7 passing) (Recommended by the Selectmen) (Majority vote required)

William Smith made the motion to accept Article 8 as written.

Marie Smith seconded this motion.

There was more discussion about the roads and the need for Lyman's own source for gravel...as the Town is at the mercy of others by not having our own source of gravel.

The Moderator polled the voters and Article 8 was passed by a majority vote.

ARTICLE 9. To see if the Town will vote to discontinue completely, pursuant to RSA 231:43 the following Class V Roads known as the Birch Rd., Gold Mine Rd., "OK Place", King's Rd., Olde Man's Rd., Sugarway, Echo Ledge Rd., and Ott Rd. (inserted by petition) (Not recommended by the Selectmen)

David Carbonneau made the motion to accept Article 9 as written.

Gary Williams seconded this motion.

Jackie Carboneau stated that when she brought in this Article she had requested that it be done by paper ballot.

Brett Presby read a letter originally written by George Godfrey. Nancy Labbay also stated that these were town roads and not private drives. After more discussion, the Moderator polled the voters. The count by paper ballot was as follows:

60 – No 14 – Yes

Article 9 did not pass.

ARTICLE 10. To transact any other business that may legally come before the Meeting.

Melanie Hamilton asked about the suggestion by the Auditors. It was stated that Terry Simpson had called the State about the bookkeeper's position and that it was legal for the bookkeeper to do that position and also the Town Clerk's Assistant. It was not against the law to accept both positions of which the Administrative Assistant had suggested in the first place.

The Meeting was adjourned at 10:09 PM.

A TRUE COPY, ATTEST
Loretta R. Locke, Town Clerk

A more in depth copy of the 2004 Town Meeting is filed at the Town Clerk's office.

SUMMARY INVENTORY OF ASSESSED VALUATION

Number of Parcels:	717
Valuations	
Non-Utility Land Value:	\$11,729,138.00
Non-Utility Improvements Value:	19,050.00
Utility Value:	679,000.00
Exempt Property Value:	<u>(444,875.00)</u>
Valuation Before Exemptions	31,013,263.00
Exemptions Applied:	<u>(30,000.00)</u>
Net Valuation:	30,983,263.00
Net Non-Utility Valuation:	30,304,263.00
Net Utility Valuation:	679,000.00
Taxes	
Property Tax:	923,237.00
Veterans Credits Applied:	<u>(6,300.00)</u>
Total Tax Bills:	\$ 916,937.00

STATEMENT OF APPROPRIATIONS

TAXES ASSESSED AND TAX RATE

SALES ASSESSMENT RATIO

Town			
Gross Appropriations	\$792,039.00		
Less: Revenues	(515,003.00)		
Less: Shared Revenues	(2,655.00)		
Add: Overlay	4,892.00		
War Service Credits	<u>6,300.00</u>		
Net Town Appropriation		\$285,573.00	
Special Adjustment		<u>.00</u>	
Approved Town Tax Effort		285,573.00	
Town Rate			\$ 9.09
School Portion			
Net Local School Budget		.00	
Regional School Apportionment		726,009.00	
Less: Adequate Education Grant		(141,824.00)	
Less: State Education Taxes		<u>(108,627.00)</u>	
Approved School(s) Tax Effort		475,558.00	
Local School Rate			15.13
State Education Taxes			
Equalized Valuation (no utilities) x	3.33		
32,620,731.00		108,627.00	
Divide by Local Assessed Valuation (no utilities)			
30,749,138.00			
Excess State Education Taxes to be Remitted to State		.00	
State School Rate			3.53
County Portion			
Due to County	54,091.00		
Less: Shared Revenues	<u>(373.00)</u>		
Approved County Tax Effort		53,718.00	
County Rate			1.71
Total Rate			29.46
Total Property Taxes Assessed		923,476.00	
Less: War Service Credits		(6,300.00)	
Add: Village District Commitment(s)		<u>.00</u>	
Total Property Tax Commitment		\$917,176.00	
Proof of Rate			
Net Assessed Valuation		Tax Rate	Assessment
State Education Tax (no utilities)	\$30,749,138.00	\$ 3.53	\$108,627.00
All Other Taxes	\$31,428,138.00	25.93	<u>814,849.00</u>
			\$923,476.00

2004 TAX EDUCATION RATE CALCULATION

Analysis of Values Assigned to Local and Cooperative School District(s)

	Elementary	1 st Coop Lisbon Regional	2 nd Coop	Total
Cost of Adequate Education	.00	\$250,451.00	.00	\$250,451.00
% of Town's Cost of Adequate Education	0.0000%	100.0000%	0.0000%	100 %
Adequate Education Grant	.00	141,824.00	.00	141,824.00
District's Share - Retained State Tax*	.00	108,627.00	.00	108,627.00
"Excess" State Taxes				.00
Total State Taxes				\$108,627.00
Local Education Tax*	.00	475,558.00	.00	\$475,558.00

***Pay These Amounts to School(s)**

The cost of an adequate education is determined by the Department of Education based on weighted average daily membership in residence in each school district. Each school district's percentage of total is then calculated. Each percentage is then multiplied by the Town's share of the state education tax amount to allocate a portion of the state education taxes to each school district.

The difference between the adequate education for each school district and each school district's share of the state education taxes becomes the adequate education grant for each school district.

SCHEDULE OF TOWN PROPERTY

Town Hall/Office Building & Land		\$121,300.00
Furniture & Equipment		50,000.00
Highway Department Buildings & Land		260,000.00
Vehicles, Equipment & Supplies		235,000.00
Inventory of Highway Vehicles & Equipment		
1988.....Caterpillar	Backhoe.....	C05336
1993.....Ford L800	Truck	A01688
1997	Chevrolet.....	One Ton Truck.....
1997.....	Fiat/Hitachi	Wheel Loader
1999.....	Sterling.....	Truck
1999.....	Caterpillar	Grader.....
Pressure Washer, Rock Rakes, Plows, Sanders		
1985.....	Morbark	Chipper
Cemetery/Ground Maintenance		
Equipment	1998	Husqvarna Riding Lawn Mower
		Husqvarna Push Mower
		Utility Trailer
Grange Hall Community Assoc. Building & Land		56,350.00
Furniture & Equipment		3,000.00
Mitchell Park (land only)		2,300.00
Former Tomlinson Lot (Map 172/Lot 71)		
By tax deed (02-27-1990, recorded 10-03-2000)		1,750.00
Former Froelich Lot (Map 51/Lot 17)		
By tax deed (2445/351) (12-27-1999)		9,000.00
Forest Fire Equipment		
(Including 1952 Strickland M100 Utility Trailer, 10235)		800.00

TOWN CLERK

To the Voters of the Town of Lyman:

I herewith submit my annual report of the financial doings of my office for the year 2004.

Auto Tax Permits Issued for 2004.....	\$89,263.00
Titles	230.00
Dog License Fees for 2004.....	936.50
Dog License Penalties	58.00
Vital Statistics.....	161.00
UCC's	75.00
Redeemed Check Penalty	25.00
Civil Forfeiture	100.00
Filing Fees, Pole Fees, Checklist Fees	123.79
Marriage Licenses	135.00
Total Receipts	\$91,107.29

Respectfully submitted,
Loretta R. Locke, Town Clerk

TAX COLLECTOR

Fiscal Year Ended December 31, 2004

DEBITS

	2004	Levies of 2003	2002
Uncollected Taxes - Beginning of Fiscal Year:			
Property Taxes - #3110	\$ 0.00	\$126,818.50	\$ 1.01
Land Use Change Taxes - #3120	0.00	5,500.00	0.00
Timber Yield Taxes - #3185	0.00	2,672.80	0.00
Taxes Committed This Fiscal Year:			
Property Taxes - #3110	916,937.00	0.00	0.00
Land Use Change Taxes - #3120	7,700.00	0.00	0.00
Timber Yield Taxes - #3185	13,882.30	0.00	0.00
Excavation Tax @\$.02/yd - #3187	301.46	0.00	0.00
Overpayments:			
Remaining From Prior Year	1,577.59	0.00	0.00
New This Fiscal Year	301.08	0.00	0.00
Interest - Late Tax - #3190	<u>518.95</u>	<u>6,249.07</u>	<u>.14</u>
TOTAL DEBITS	\$941,218.38	\$141,240.37	\$1.15

CREDITS

Remitted To Treasurer During Fiscal Year:			
Property Taxes	\$776,335.60	\$106,462.60	\$1.01
Land Use Change Taxes	7,700.00	5,500.00	0.00
Timber Yield Taxes	13,882.30	2,672.80	0.00
Interest & Penalties	518.95	6,249.07	.14
Excavation Tax @\$.02/yd	301.46	0.00	0.00
Converted To Liens (Principal only)	0.00	20,262.77	0.00
Prior Year Overpayments Assigned	1,303.00	0.00	0.00
Abatelements Made:			
Property Taxes	0.00	93.13	0.00
Uncollected Taxes --End of Year #1080:			
Property Taxes	140,601.40	0.00	0.00
This Years' Overpayments Returned	301.08	0.00	0.00
Prior Years' Overpayments Returned	<u>274.59</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CREDITS	\$941,218.38	\$141,240.37	\$1.15

SUMMARY OF TAX SALE/LIEN ACCOUNTS

Fiscal Year Ended December 31, 2004

DEBITS

	2003	Levies of 2002	2001+
Unredeemed Liens Beginning of Fiscal Year	\$ 0.00	\$15,049.30	\$3,355.74
Liens Executed During Fiscal Year	22,446.17	0.00	0.00
Interest & Costs Collected	<u>368.66</u>	<u>1,302.62</u>	<u>1,057.33</u>
TOTAL LIEN DEBITS	\$22,814.83	\$16,351.92	\$4,413.07

CREDITS

Remitted To Treasurer Redemptions	\$ 3,360.26	\$ 6,864.53	\$3,355.74
Interest & Costs Collected - #3190	368.66	1,302.62	1,057.33
Abatements of Unredeemed Liens	.54	0.00	0.00
Unredeemed Liens End of Year - #1110	<u>19,085.37</u>	<u>8,184.77</u>	<u>0.00</u>
TOTAL LIEN CREDITS	\$22,814.83	\$16,351.92	\$4,413.07

TREASURER

Fiscal Year Ended December 31, 2004

The Town's "General Fund" account with New Hampshire Deposit Investment Pool earned \$469.55 in interest. The account balance as of December 31, 2004 was \$83,672.19. (Interest rates varied from .67% to 1.02%.)

The Lyman Housing Improvement Program shows a balance of \$15,128.48 and earned \$211.58 in interest.

The Town borrowed two Tax Anticipation Notes this year from Woodsville Guaranty Savings Bank. The first one was issued on April 15, 2004 in the amount of \$300,000.00 and the second one was issued on October 1, 2004 in the amount of \$100,000.00. Both loans were paid on December 20, 2004. Combined payment of \$402,836.63 at the interest rate of 1.5%.

Respectfully submitted,
Celine Presby, Treasurer

TREASURER'S BALANCE SHEET

Beginning of Year 2004		\$173,595.23
Month	Receipts (+)	Orders (-)
January	\$ 60,565.38	\$ 95,668.90
February	33,001.33	69,637.03
March	38,145.04	70,396.74
April	31,950.51	115,251.10
May.....	381,823.00	223,378.25
June.....	18,326.15	150,391.71
July	132,891.18	42,341.22
August	36,548.54	133,549.40
September.....	55,769.42	40,243.60
October	134,974.83	50,675.80
November	490,588.32	102,399.74
December	<u>326,697.48</u>	<u>613,312.33</u>
Totals	\$1,741,281.18	\$1,707,245.82
Beginning Balance		\$ 173,595.23
+ Total Receipts		<u>+1,741,281.18</u>
Subtotal		1,914,876.41
-Total Orders Paid		<u>-1,707,245.82</u>
Year End Balance		\$ 207,630.59

Always bear in mind that the "receipts" column includes:

- Money transferred periodically from the Town's NHPDIP General Fund Account.
- Income from the Tax Lien Sale (August): Paid by the Town to the Town's Tax Collector for the purpose of "buying up" outstanding property taxes.

Respectfully submitted,
Celine Presby, Treasurer

SUMMARY OF RECEIPTS

(After-Audit)

From Tax Collector:

Property Taxes 2004	\$ 776,366.16
Property Tax Interest	260.72
Yield Taxes 2004	13,882.30
Current Land Use 2004	7,700.00
Current Land Use Interest	157.55
Property Taxes, Previous Years	118,751.85
Property Tax Interest, Previous Years	6,554.73
Tax Lien Procedure (Tax Sale)	20,262.77
Interest	1,494.40
Costs and Fees	689.00
Yield Tax 2003	2,672.77
Land Use Change 2003	5,500.00
Land Use Change Interest	49.09
Registry of Deeds	204.37
Overpayments/Overdeposits	287.52
Excavation Activity Tax	301.46
Excavation Activity Tax Interest	24.68
Insufficient Check Charge	25.00
Insufficient Check Returned	-393.00
Insufficient Check Redeemed	<u>385.00</u>
Subtotal	955,176.40

From Town Clerk:

Motor Vehicle	89,263.00
Motor Vehicle Titles	230.00
U.C.C.S.	75.00
Dog Licenses	936.50
Dog License Penalty	58.00
Research and Vital Statistics	161.00
Filing Fees	123.79
Civil Forfeiture	100.00
Redeemed Check Fee	25.00
Marriage Licenses	<u>135.00</u>
Subtotal	91,107.29

From The State of New Hampshire:

Highway Block Grant	75,618.20
Revenue Sharing	5,677.00
Rooms and Meals	17,480.63

From Other Sources:

PRIMEX	137.00
Selectmen's Office	163.20
Zoning Board of Adjustments	534.45
Planning Board	564.00
Pistol Permits	130.00

Dump Sticker & Trash Bags	589.50
Lyman Share of Recycling & Trash Bags	16,158.10
Reimburse Town Vehicle Parts	311.52
Reimburse Town for Culverts	988.00
Refund Highway Garage Phone	51.43
Reimburse Forest Fire and Alarms	38.49
Miscellaneous	270.43
Sale of Cemetery Lots and Cemetery	301.93
Tax Anticipation Notes	400,000.00
Transfer from Trust Funds	64,675.01
Transfer from NHDIP	40,000.00
Wire Transfer Fees	-30.00
Insufficient Check Bank Fee	-10.00
Appropriation (Loan)	68,495.00
NOW Account Interest	238.09
Unanticipated Revenue	96.55
Emergency Management Grants	2,325.06
Cobra Dental	193.90
Subtotal	694,997.49
Totals	\$1,741,281.18

Respectfully submitted,
Celine Presby, Treasurer

DETAILED STATEMENT OF PAYMENTS (Pre-Audit)

Alexander Hamilton Institute Incorporated	\$ 76.50
All States Asphalt, Inc.	51,251.36
Ammonoosuc Computer Service, Inc.	5,637.00
Amy Baker 2	605.77
Appalachian Supply, Inc.	87.50
Asian Garden Restaurant	44.30
Aspen Publishers, Inc.	140.28
AT&T	713.07
Aubuchon	24.00
Avitar Associates of N.E., Inc.	2,543.00
B&R Diesel Repair	1,795.50
Bath Postmaster	333.00
Bear Images	121.33
Berlin Spring, Inc.	1,289.17
Betty Ann Emerson 2	66.18
Brett Presby	12.82
Brett W. Presby, FF Warden	140.65
Brian Santy, FF Deputy	40.38
Bryan Duchesne	6.65
Byron Aldrich	310.00
CALCO, Inc.	2,254.00
Caledonian-Record	842.60

Canelas Truck & Equipment	1,705.77
Carolyn Grant	12.41
Celine Presby 2	32.60
Central Building Supply	45.09
Charlebois Truck Parts, Inc.	149.58
Chick's Sand & Gravel	245.84
Chris Santy	7.50
Clayton Doubleday	350.00
Daimler-Chrysler Services	2,867.47
Daniels Drilling & Blasting, Inc.	12,618.50
DBA Desrochers Construction	2,315.00
Debra Heathe	11.14
Diane Arsenault	1,050.00
Donald & Maria Hennessy	70.00
DuBois & King, Inc.	12,500.00
Duke's County Sheriff's Dept.	75.00
Edith Santy	15.64
G. Neil Direct Mail, Inc.	48.75
G.L. Gettings	84.19
Gardner Electronic Supply	1.69
Gateway Motors	1,220.47
Gordon's Auto Repair	845.28
Grafton County	54,091.00
Grafton County Registry of Deeds	375.67
Grafton County Senior Citizens	200.00
Harrison Publishing House	1,602.00
HEALTHTRUST	28,807.65
Hill-Martin Corporation	375.96
Horizon Engineering	280.00
Hospice of Littleton Area	150.00
Howard P. Fairfield, Inc.	827.77
Inland Divers, Inc.	52.25
Intuit, Inc.	364.43
Janos Hajagos	6.78
Jeffrey Wheeler	10.00
JH Welding	2,385.37
John L. Boynton	1.18
Jordan Equipment Co.	149.12
Josh Dumont	12.07
Katherine Williams	13.27
Kim Richey Auto Body, Inc.	28.53
Labonville, Inc.	935.96
Lambert's Maintenance	440.00
Lawrence Bienemann	183.40
Lawson Products, Inc.	511.13
Lee Waterhouse Contracting	5,340.00
LexisNexis	89.05
LGC	138.00
Lisa Mackenzie	17.87

TOWN OF LYMAN

INCORPORATED

1761



NEW HAMPSHIRE

TOWN OF LYMAN

Town Meeting Warrant

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in the Town affairs:

You are hereby notified to meet at the Town Hall in said Town on **TUESDAY**, the **EIGHTH** day of **MARCH 2005**; polls to open at **ELEVEN O'CLOCK** in the morning and will not close before **SIX O'CLOCK** in the evening in said Town Hall, to act on Article 1, the remaining Articles to be considered at **SEVEN O'CLOCK** in the evening.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of \$265,425.00 (gross budget) for the complete reconstruction of the Dodge Pond Dam and authorize the issuance of not more than \$165,425.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (NH RSA Chapter 33, as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes, to determine the rate of interest thereof, and to take such actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Lyman, and further, to accept and appropriate \$100,000.00 from a Land and Water Conservation Fund Grant towards this purpose, and further, to accept and appropriate any private donations which are received towards this purpose. This appropriation is in addition to the operating budget. (2/3 ballot vote required) (Recommended by the Selectmen)

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$268,843.00 to defray Town charges for the ensuing year. (Majority vote required) (Recommended by the Selectmen)

Executive	\$41,808.00
Election, Reg., Vital Statistics	41,651.00
Financial Administration	30,705.00
Legal Expenses	4,500.00
Planning	8,907.00
Zoning.....	3,525.00
General Government Buildings	16,550.00
Cemeteries	3,315.00
Insurance not otherwise allocated.....	10,900.00
Advertising & Regional Assoc	1,235.00
Other General Government.....	500.00
Ambulance	1,590.00
Fire	15,000.00
Emergency Management	6,250.00
Solid Waste Disposal	32,355.00
Admin. & Pest Control	600.00
Health Agencies.....	950.00
Welfare Administration	3,650.00
Parks & Recreation	539.00
Library	300.00

Patriotic Purposes	83.00
Other Culture	1,000.00
Conservation	30.00
Principal on Long Term Notes	30,350.00
Interest on Long Term Notes.....	9,150.00
Interest on TAN	3,400.00

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$230,260.00, for maintenance, expenses, salaries, supplies and equipment for the Highway Department for the ensuing year. (Majority vote required) (Recommended by the Selectmen)

Highway Administration	\$ 86,285.00
Highway Maintenance	143,975.00

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of \$20,000.00 to be added as shown below to the Capital Reserve Funds previously established. (Majority vote required) (Recommended by the Selectmen)

Highway Equipment Fund.....	\$15,000.00
Property Tax Revaluation Fund.....	5,000.00

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) from the Town's undesignated Fund Balance (surplus) to be added to the Major Lyman Road Improvement Fund to improve highways. (Majority vote required) (Recommended by the Selectmen)

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of Forty-Eight Thousand Four Hundred Fifty Dollars (\$48,450.00) for a complete revaluation and authorize the withdrawal of Forty-Eight Thousand Four Hundred Fifty Dollars (\$48,450.00) from the Capital Reserve Fund created for that purpose. (Majority vote required) (Recommended by the Selectmen)

ARTICLE 8. Shall we adopt the provisions of RSA 72:28V and VI for an optional veterans' tax credit and an expanded qualifying war service for veterans seeking the tax credit? The optional veterans' tax credit is \$150, rather than \$100.

ARTICLE 9. To transact any other business that may legally come before the Meeting.

Given under our hands and seal this 7th day of February, 2005.

The Lyman Board of Selectpersons
 Brett Presby
 Betty Ann Emerson
 James Locke

2005 PROPOSED BUDGET OF THE TOWN OF LYMAN

PURPOSE OF APPROPRIATION	Warrant Article	Recommended
GENERAL GOVERNMENT:		
4130-4139 Executive	2	\$41,808.00
4140-4149 Election, Reg. & Vital Stats.	2	41,651.00
4150-4151 Financial Administration	2	30,705.00
4153 Legal Expense	2	4,500.00
4191-4193 Planning & Zoning	2	12,432.00
4194 General Government Buildings	2	16,550.00
4195 Cemeteries	2	3,315.00
4196 Insurance	2	10,900.00
4197 Advertising & Regional Assoc.	2	1,235.00
4199 Other General Government	2	500.00
PUBLIC SAFETY:		
4215-4219 Ambulance	2	1,590.00
4220-4229 Fire	2	15,000.00
4290-4298 Emergency Management	2	6,250.00
HIGHWAYS & STREETS:		
4311-4312 Administration, Highways & Streets	see "Warrant Article 4"	
SANITATION:		
4324 Solid Waste Disposal	2	32,355.00
HEALTH:		
4414 Animal Control	2	600.00
4415-4419 Health Agencies, Hospital & Other	2	950.00
WELFARE:		
4441-4442 Administration & Direct Assist.	2	3,650.00
CULTURE & RECREATION:		
4520-4529 Parks & Recreation	2	539.00
4550-4559 Library	2	300.00
4583 Patriotic Purposes	2	83.00
4589 Other Culture & Recreation	2	1,000.00
CONSERVATION:		
4619 Other Conservation		30.00
DEBT SERVICE:		
4711 Principal-Long Term Bonds & Notes	2	30,350.00
4721 Interest-Long Term Bonds & Notes	2	9,150.00
4723 Interest on Tax Anticipation Notes	2	3,400.00

CAPITAL OUTLAY:		
4901 Land		-0-
4902 Machinery, Vehicles & Equipment		-0-
4903 Buildings		-0-
OPERATING TRANSFERS OUT:		
4915 To Capital Reserve Fund	see "Special Warrant Article"	
SUB-TOTAL 1		\$268,843.00

BUDGET SUMMARY

Subtotal 1 Appropriations Recommended	\$268,843.00
Subtotal 2 Special Warrant Articles Recommended	310,425.00
Subtotal 3 "Individual" Warrant Articles Recommended	<u>230,260.00</u>
Total Appropriations Recommended	\$809,528.00

SPECIAL WARRANT ARTICLES:

Special Warrant Articles are defined in RSA 32:3, VI, as appropriations:		
1) in petitioned Warrant Articles;		
2) appropriations raised by bonds or notes;		
3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds;		
4) an appropriation designated on the Warrant as a Special Article or as a nonlapsing or nontransferable article.		
4915 Capital Reserve Funds	5	\$ 20,000.00
Replace Dodge Pond Dam	2	265,425.00
Major Lyman Road Improvements	6	<u>25,000.00</u>

SUB-TOTAL "2" RECOMMENDED	\$310,425.00
----------------------------------	---------------------

INDIVIDUAL WARRANT ARTICLES:

Individual Warrant Articles are not necessarily the same as "Special Warrant Articles". Individual Warrant Articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

4312 Highway Operation	3	<u>\$230,260.00</u>
SUB-TOTAL "3" RECOMMENDED		<u><u>230,260.00</u></u>
TOTAL		\$540,685.00

2005 ESTIMATED REVENUE OF THE TOWN OF LYMAN

SOURCES OF REVENUE	Warrant Article	Estimated
TAXES:		
3120 Land Use Change Taxes		\$ 7,000.00
3180 Resident Taxes		-0-
3185 Timber Taxes		10,000.00
3186 Payment in Lieu of Taxes		-0-
3189 Other Taxes		-0-
3190 Interest & Penalties on Delinquent Taxes		6,000.00
Inventory Penalties		-0-
3187 Excavation Tax (\$.02 cents per cubic yard)		300.00
LICENSES, PERMITS & FEES:		
3210 Business Licenses & Permits		150.00
3220 Motor Vehicle Permit Fees		85,000.00
3230 Building Permits		-0-
3290 Other Licenses, Permits & Fees		1,000.00
FROM STATE:		
3351 Shared Revenues		5,000.00
3352 Meals & Rooms Tax Distribution		15,000.00
3353 Highway Block Grant		79,026.00
3354 Water Pollution Grant		-0-
3355 Housing & Community Development		-0-
3356 State & Federal Forest Land Reimbursement		-0-
3357 Flood Control Reimbursement		-0-
3359 Other		100,000.00
3379 From Other Governments		-0-
CHARGES FOR SERVICES:		
3401-3406 Income from Departments		11,000.00
3409 Other Charges		-0-
MISCELLANEOUS REVENUES:		
3501 Sale of Municipal Property		500.00
3502 Interest on Investments		350.00
3503-3509 Other		1,500.00
INTERFUND OPERATING TRANSFERS IN:		
3915 From Capital Reserve Funds		20,000.00
OTHER FINANCING SOURCES:		
3934 Proceeds from Long Term Bonds & Notes		165,425.00
Amounts VOTED From F/B		<u>25,000.00</u>
TOTAL ESTIMATED REVENUES & CREDITS		\$532,251.00

BUDGET SUMMARY

Subtotal 1 Appropriations Recommended	\$268,843.00
Subtotal 2 Special Warrant Articles Recommended	310,425.00
Subtotal 3 "Individual" Warrant Articles Recommended	<u>230,260.00</u>
Total Appropriations Recommended	\$809,528.00
Less: Amount of Estimated Revenues & Credits	<u>(532,251.00)</u>
Estimated Amount of Taxes to be Raised	\$277,277.00

Lisbon Chevrolet, Inc.	120.67
Lisbon Library	300.00
Lisbon Lions Club	1,000.00
Lisbon Postmaster	424.05
Lisbon Regional School District	523,323.00
Lisbon Village Pizza	56.97
Littleton Chevrolet	88.79
Littleton Gravel Co.	25,451.32
Littleton Office Supply, Inc.	1,002.34
Littleton Postmaster	32.20
Lloyd M. Alderson	30.00
Local Government Center	6,803.92
Loretta Locke	312.48
LRGHealthcare Consortium	100.00
LRH-Occupational Health Dept.	55.00
Lyman Computer Equipment Fund-CR	3,000.00
Lyman Highway Equipment Fund-CR	23,000.00
Lyman Revaluation Fund-CR	15,000.00
Lyndonville Office Equipment, Inc.	795.63
MacKenzie Auto Parts, Inc.	6,481.80
Major Lyman Road Improvement Fund-CR	57,453.00
Marie Smith	174.21
Martin's Cleaning Service	134.32
Mercedes-Benz Credit Corporation	10,926.52
Merriam-Graves Corp.	177.82
Merrill's Agway	239.00
Mitchell & Bates	4,817.36
Moore Dam ATV's & Power Equipment	436.90
Motorola	2,730.60
NCIA	274.20
New England Barricade Corp.	650.19
New England Truck Tire	1,704.00
NH Assoc. of Assessing Officials	20.00
NH City & Town Clerks' Association	70.00
NH Municipal Association	519.00
NH Office of Energy and Planning	25.00
NH Tax Collector's Association	20.00
NHMMA	70.00
North American Salt Co.	10,442.54
North Country Community Development Ctr.	347.72
North Country Council	25.00
North Country Home Health Agency	500.00
North Country Hydraulics & Surplus, LLC	96.04
Northrop's Market	35.00
Office of Energy & Planning	52.00
Oopsie Daisy Flower and Gift Shop	35.00
Ossipee Auto Parts	4,987.46
P & S Equipment, Inc.	217.49
Palmer Brothers, Inc.	2,027.02

Partridge Repairs	332.20
Pike Industries	2,042.88
Plodzik & Sanderson	5,740.00
Postmaster of Bath	490.48
PRIMEX-Unemployment Comp	120.00
PRIMEX-Workers Compensation	3,243.25
PSNH	4,244.59
Radisson Hotel	235.44
Reliable Office Supplies	397.28
Richard Hubbard, FF Deputy	100.00
Roberta Aldrich	300.00
Roland's Wrecker Service	200.00
Salmon Press	1,138.75
Sandra Moscicki	2,400.31
Schofield's Septic Service, Inc.	400.00
Secretary of State's Office	96.00
Sherwin Dodge Printers, Inc.	160.00
South Main Body Shop, Inc.	657.81
Southworth-Milton, Inc.	145,380.44
St. Johnsbury Overhead Door	206.00
Staples Credit Plan	1,090.52
Steven Jenkins	130.00
Stiles Fuel Company	14,926.32
Sue Grugnale	11.00
Tac-2 Communications	367.14
Technology Plus	52.50
Terry Simpson	147.74
Town of Lisbon	39,780.48
Town of Lyman	0.00
Treasurer, State of NH	647.10
Tri-County Cap, Inc.	100.00
Twin State Mutual Aid Fire Association	1,000.00
United States Postal Services	25.85
Union Bank of California	199.00
University of New Hampshire	450.00
VERIZON	2,652.69
Viking Office Products	237.33
Voided Check	0.00
W.E. Aubuchon Co., Inc.	94.77
Wal-Mart Community BRC	367.32
Walter E. Jock Oil Co., Inc.	2,469.50
White Mountain Shopper	416.00
Whiting's Rubbish Removal	676.00
William Presby	3,674.00
William Smith	79.00
WOODSVILLE GUARANTY BANK	16,836.29
Total	<u>\$1,162,896.98</u>

2004 AUDIT REPORT



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Lyman
Lyman, New Hampshire

We have audited the accompanying financial statements of the Town of Lyman, as of and for the year ended December 31, 2004 as shown on pages 2 through 6. These financial statements are the responsibility of the Town of Lyman's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Management has chosen not to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Therefore these financial statements are presented following the principles that were in effect prior to GASB Statement No. 34. Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities. The financial statements presented do not contain separate statements for governmental, proprietary, if applicable and fiduciary fund types, nor are major and non-major funds separately identified and classified. The financial statements presented report expendable and nonexpendable trust funds, some of which should be reported as special revenue and permanent funds under the new reporting model. The financial statements also present a general long-term debt account group which should not be reported as such, but the information contained therein should be included in the government-wide financial statements were they presented. Also, the financial statements do not contain any information on capital assets because the government has not maintained historical cost records of such assets. Management has not presented a management's discussion and analysis as required. The amounts that would be reported in the missing statements and

required supplementary information, and the effects of reclassifying and properly reporting the information presented are not reasonably determined.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Town of Lyman as of December 31, 2004, or the changes in its financial position or its cash flows, where applicable, for the year then ended.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyman's basic financial statements. The combining and individual fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. For reasons stated in the third paragraph of this report, we expressed an opinion that the financial statements of the Town of Lyman do not fairly present financial position, results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America. Therefore, we do not express an opinion on the accompanying combining and individual fund statements.

*Plodzik & Sanderson
Professional Association*

February 1, 2005

SELECTMEN'S REPORT

This year was an unusual year for the Town of Lyman with the anemometer variance issue and with the proposed repair of Dodge Pond Dam as required by the State of New Hampshire.

Regarding the UPC request for the variance to construct an anemometer on Town property, at the end of the year UPC has withdrawn this request from further consideration at this time but does reserve its right to re-submit an application for variance regarding this matter for consideration at some future date.

In 2004, the State notified us that we needed to immediately repair Dodge Pond Dam or drain the pond. As a result, engineers were hired and ultimately recommended we rebuild the dam completely to save on long term maintenance costs on just repairing the dam. A Dam committee was formed to research grants and other issues, and an account was established to accept any private donations for this cause. Letters were also requested from residents in order to assist us in grant requests to the State of New Hampshire. It was really quite overwhelming the response we received, the help, and overall concern from residents, even those who do not reside on the lake itself. A very special thank you for those of you on the Dodge Pond Committee and also especially to new resident Jonathan Linowes as it was because of his direct efforts that we received a \$100,000 grant towards this project for 2005.

Some of the accomplishments/changes in 2004 include utilizing the Major Highway Fund reserves to repair Pettyboro Road and Ogontz Road. In the office, a new Administrative Assistant, Amy Baker, was hired and has provided new vision and has been extremely helpful with her recommendations and with the Town residents. New computers were purchased as well as a payroll module installed in order to promote efficiency in the office. Appraisal companies were interviewed to do the complete revaluation on the Town as required by the State in 2005.

In addition, there was overall a high volume that we haven't seen in years as far as property transfers in such a small town of 710 parcels and the number of voters in Lyman on the checklist have now increased to 355 people. Though our resident numbers have increased each year, our town still remains a nice small town, and it is heartwarming that though we all have differences on issues going on in the Town, it is only because we have concerns of keeping this way.

Respectfully submitted,
Board of Selectpersons

**2004 COMPARATIVE STATEMENT OF
APPROPRIATIONS & EXPENDITURES
General Fund Audited Expenditure Report**

PURPOSE OF APPROPRIATION	Appropriations 2004	Actual 2004	Encumbered To 2005
GENERAL GOVERNMENT:			
Executive	\$ 43,335.00	\$ 31,167.00	\$
Election & Registration	39,168.00	40,768.00	
Financial Administration	47,426.00	42,846.00	
Legal Expense	2,500.00	4,791.00	
Planning & Zoning	2,000.00	1,346.00	
General Government Buildings	15,500.00	12,138.00	
Cemeteries	3,000.00	5,171.00	
Insurance, not otherwise allocated	10,000.00	10,021.00	
Advertising & Regional Associations	800.00	2,176.00	
Other	<u>500.00</u>	<u>465.00</u>	
Total General Government	164,229.00	150,889.00	
PUBLIC SAFETY:			
Ambulance	1,570.00	0.00	
Fire Department	15,000.00	10,960.00	
Emergency Management	<u>6,250.00</u>	<u>3,336.00</u>	
Total Public Safety	22,820.00	14,296.00	
HIGHWAYS & STREETS:			
Highways & Streets	<u>219,437.00</u>	<u>205,467.00</u>	
Total Highways & Streets	219,437.00	205,467.00	
SANITATION:			
Solid Waste Disposal	<u>29,700.00</u>	<u>29,700.00</u>	
Total Sanitation	29,700.00	29,700.00	
HEALTH:			
Animal Control	600.00	310.00	
Health Agencies and Hospitals	<u>950.00</u>	<u>1,260.00</u>	
Total Health	1,550.00	1,570.00	
WELFARE:	<u>600.00</u>	<u>1,351.00</u>	
Total Welfare	600.00	1,351.00	
CULTURE and RECREATION:			
Parks and Recreation	550.00	538.00	
Library	300.00	300.00	
Patriotic Purposes	83.00	83.00	

Other	<u>1,000.00</u>	<u>1,000.00</u>	
Total Culture and Recreation	1,933.00	1,921.00	
CONSERVATION:	<u>30.00</u>	<u>-0-</u>	
Total Conservation	30.00	-0-	
DEBT SERVICE:			
Principal - Long-Term Debt	20,000.00	23,574.00	
Interest - Long- Term Debt	5,082.00	4,220.00	
Interest - Tax Anticipation Notes	<u>3,205.00</u>	<u>2,837.00</u>	
Total Debt Service	28,287.00	30,631.00	
CAPITAL OUTLAY:			
Road Improvements	93,000.00	51,251.00	41,749.00
Highway Grader	<u>132,000.00</u>	<u>140,000.00</u>	
Total Capital Outlay	225,000.00	191,251.00	41,749.00
OTHER FINANCING USES:			
Interfund transfers:			
Trust Funds: Expendable	<u>98,453.00</u>	<u>98,453.00</u>	
Total Other Financing Uses	98,453.00	98,453.00	
TOTAL APPROPRIATIONS EXPENDITURES AND ENCUMBRANCES	\$792,039.00	\$725,529.00	\$41,749.00

**2004 STATEMENT OF ESTIMATED AND
ACTUAL REVENUES
Audited**

REVENUES	Estimated 2004	Actual 2004
Taxes:		
Property	\$274,381.00	\$278,013.00
Land Use Change	5,000.00	8,900.00
Timber	15,000.00	13,882.00
Excavation	300.00	302.00
Interest and Penalties on Taxes	6,700.00	9,497.00
Total Taxes	<u>301,381.00</u>	<u>310,594.00</u>
Licenses, Permits and Fees:		
Business Licenses, Permits and Fees	0.00	75.00
Motor Vehicle Permit Fees	88,000.00	89,493.00
Other	1,000.00	1,421.00
Total Licenses, Permits & Fees	<u>89,000.00</u>	<u>90,989.00</u>
Intergovernmental:		
State		
Shared Revenue Block Grant	5,304.00	5,304.00
Meals & Rooms Distribution	17,481.00	17,481.00
Highway Block Grant	<u>75,618.00</u>	<u>75,618.00</u>
Total Intergovernmental	<u>98,403.00</u>	<u>98,403.00</u>
Charges For Services:		
Income from Departments	<u>10,000.00</u>	<u>18,718.00</u>
Total Charges For Services	<u>10,000.00</u>	<u>18,718.00</u>
Miscellaneous:		
Sale of Municipal Property	2.00	302.00
Interest on Investments	300.00	708.00
Fines	0.00	100.00
Other	<u>500.00</u>	<u>1,690.00</u>
Total Miscellaneous	<u>802.00</u>	<u>2,800.00</u>
Other Financing Sources:		
Proceeds of General Obligation Debt:		
General Obligation Notes	68,425.00	68,495.00
Interfund Transfers:		
Trust Funds: Expendable	<u>156,575.00</u>	<u>121,934.00</u>
Total Other Financing Sources	<u>225,000.00</u>	<u>190,429.00</u>
Total Revenues and Other Financing Sources	<u>724,586.00</u>	<u>711,933.00</u>
Unreserved Fund Balance Used to Reduce Tax Rate	<u>67,453.00</u>	
Total Revenues, Other Financing Sources and Use of Fund Balance	<u>\$792,039.00</u>	

FINANCIAL REPORT MS-5

Fiscal Year Ended December 31, 2004

REVENUES – Modified Accrual

Revenues From Taxes (Including State Education)

3110	Property Taxes	\$916,289.00
3120	Land Use Change Taxes	8,900.00
3185	Timber Taxes	13,882.00
3190	Interest and Penalties on Delinquent Taxes	9,497.00
3187	Excavation Tax (@\$.02 per cu. yd.)	<u>302.00</u>

Total Revenue From Taxes 948,870.00

Revenue From Licenses, Permits and Fees

3210	Business Licenses and Permits	75.00
3220	Motor Vehicle Permit Fees	89,493.00
3290	Other Licenses, Permits and Fees	<u>1,421.00</u>

Total Revenue From Licenses, Permits and Fees 90,989.00

Revenue From State of New Hampshire

3351	Shared Revenue Block Grant	5,304.00
3352	Meals and Rooms Distribution	17,481.00
3353	Highway Block Grant	75,618.00
3359	Other State Grants and Reimbursements	<u>0.00</u>

Total Revenue From State of New Hampshire 98,403.00

Revenue From Other Governments

3379	Intergovernmental Revenue	<u>0.00</u>
------	---------------------------	-------------

Total Revenue From Other Governments 0.00

Revenue From Charges For Services

3401	Income From Departments	<u>18,718.00</u>
------	-------------------------	------------------

Total Revenue From Charges For Services 18,718.00

Revenue From Miscellaneous Sources

3501	Sale of Municipal Property	302.00
3502	Interest on Investments	708.00
3504	Fines and Forfeits	100.00
3509	Other Miscellaneous Sources	<u>1,690.00</u>

Total Revenue From Miscellaneous Sources 2,800.00

Interfund Operating Transfers In

3915	Transfers From Capital Reserve Fund	<u>121,934.00</u>
------	-------------------------------------	-------------------

Total Interfund Operating Transfers In 121,934.00

Other Financial Sources	
3934 Bond Proceeds	<u>68,495.00</u>
Total Other Financial Sources	68,495.00
Total Revenues From All Sources	\$1,350,209.00
Total Fund Equity	<u>142,453.00</u>
GRAND TOTAL	\$1,492,662.00

EXPENDITURES – Modified Accrual

General Government	
4130 Executive	\$ 31,167.00
4140 Election and Registration	40,768.00
4150 Financial Administration	42,846.00
4153 Legal Expense	4,791.00
4191 Planning and Zoning	1,346.00
4194 General Government Building	12,138.00
4195 Cemeteries	5,171.00
4196 Insurance not Otherwise Allocated	10,021.00
4197 Advertising and Regional Association	2,176.00
4199 Other General Government	<u>465.00</u>
Total General Government	150,889.00
Public Safety	
4215 Ambulance	1,570.00
4220 Fire	9,390.00
4290 Emergency Management	<u>3,336.00</u>
Total Public Safety	14,296.00
Highways and Streets	
4312 Highways and Streets	<u>205,467.00</u>
Total Highways and Streets	205,467.00
Sanitation	
4324 Solid Waste Disposal	<u>29,700.00</u>
Total Sanitation	29,700.00
Health	
4414 Pest Control	310.00
4415 Health Agencies and Hospitals	<u>1,260.00</u>
Total Health	1,570.00
Welfare	
4442 Direct Assistance	<u>1,351.00</u>
Total Welfare	1,351.00

Culture and Recreation		
4520	Parks and Recreation	538.00
4550	Library	300.00
4583	Patriotic Purposes	83.00
4589	Other Culture and Recreation	<u>1,000.00</u>
Total Culture and Recreation		1,921.00
Debt Service		
4711	Principal Long Term Bonds and Notes	23,574.00
4721	Interest on Long Term Bonds and Notes	4,220.00
4723	Interest on Tax and Revenue Anticipation Notes	<u>2,837.00</u>
Total Debt Service		30,631.00
Capital Outlay		
4902	Machinery, Vehicles, and Equipment	140,000.00
4909	Improvements Other Than Buildings	<u>51,251.00</u>
Total Capital Outlay		191,251.00
Interfund Operating Transfers Out		
4915	Transfers to Capital Reserve Funds	<u>98,453.00</u>
Total Interfund Operating Transfers Out		98,453.00
Payments to Other Governments		
4931	Taxes Assessed for County	54,091.00
4933	Local Education Taxes Assessed	475,558.00
4939	State Education Taxes Assessed	<u>108,627.00</u>
Total Payments to Other Governments		<u>638,276.00</u>
Total Expenditures		1,363,805.00
Total Fund Equity		<u>128,857.00</u>
TOTAL		\$1,492,662.00

GENERAL FUND BALANCE SHEET

Current Assets		Beginning of Year	End of Year
1010	Cash and Equivalents	\$173,695.00	\$207,731.00
1030	Investments	47,409.00	83,672.00
1080	Taxes Receivable	130,592.00	164,072.00
1110	Tax Liens Receivable	17,804.00	16,744.00
1150	Accounts Receivable	558.00	0.00
1260	Due from Other Governments	16,158.00	0.00
1310	Due from Other Funds	<u>0.00</u>	<u>0.00</u>
Total Assets		\$386,216.00	\$472,219.00

Liabilities and Fund Equity			
2020	Warrants and Accounts Payable	\$ 1,822.00	\$ 23,602.00
2070	Due to Other Governments	0.00	301,225.00
2080	Due to Other Funds	240,363.00	18,535.00
2220	Deferred Revenue	<u>1,578.00</u>	<u>0.00</u>
Total Liabilities		243,763.00	343,362.00
Fund Equity			
2440	Reserve for Encumbrances	0.00	41,749.00
2530	Unreserved Fund Balance	<u>142,453.00</u>	<u>87,108.00</u>
Total Fund Equity		<u>142,453.00</u>	<u>128,857.00</u>
Total Liabilities and Fund Equity		\$386,216.00	\$472,219.00

Long-Term Debt Group Of Accounts

		Beginning of Year	End of Year
		Debit	Debit
1820	Amount Provided - Retirement Long-Term Debt	\$300,000.00	\$152,648.00
		<u>107,727.00</u>	<u>0.00</u>
Total		\$107,727.00	\$152,648.00
		Credit	Credit
2310	Notes and Bonds Payable Long-Term	\$ 94,703.00	\$152,648.00
2390	Other Long-Term Liabilities	<u>13,024.00</u>	<u>0.00</u>
Total		\$107,727.00	\$152,648.00

Amortize all General Obligation

Fiscal Year Ending	Principal	Interest	Total
December 31			
2005	\$ 20,335.00	\$ 4,704.00	\$ 25,039.00
2006	20,335.00	4,086.00	24,421.00
2007	20,335.00	3,469.00	23,804.00
2008	20,335.00	2,859.00	23,194.00
2009	20,335.00	2,235.00	22,570.00
2010-2012	<u>50,973.00</u>	<u>3,000.00</u>	<u>53,973.00</u>
Totals	\$152,648.00	\$20,353.00	\$173,001.00

Amortization of Long-Term Debt

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 12/31/04
<u>General Obligation Notes Payable</u>					
Highway Garage	\$105,253.00	2002	2012	3.6839	\$84,153.00
Highway Grader	68,675.00	2004	2011	2.5073	<u>68,495.00</u>
Total					\$152,648.00

Reconciliation of School District Liability

School District Liability at Beginning of Year	\$240,363.00
Add: School District Assessment for Current Year	<u>584,185.00</u>
Total Liability Within Current Year	824,548.00
Subtract: Payments Made to School District	<u>-523,323.00</u>
School District Liability at End of Year	301,225.00

Summary of Revenue For All Other Funds

Revenue from Other Miscellaneous Sources	
Special Revenue	<u>\$213.00</u>
Total Revenue and Other Sources	\$213.00

Balance Sheet For Summary of All Other Funds

Investments – Special Revenue	\$15,128.00
Total Assets	\$15,128.00
Liabilities and Fund Equity	
Unreserved Fund Balance – Special Revenue	\$15,128.00
Total Fund Equity	\$15,128.00
Total Liabilities and Fund Equity	\$15,128.00

REPORT OF THE TRUSTEES OF THE TRUST FUNDS

PRINCIPAL

Date of Creation	Name of Fund:	Balance Beginning of Year	New Funds Created	Cash Gains or (Losses) on Securities
10/20/13	Frye Fund	\$ 250.00	\$ 0.00	\$ 0.00
11/27/18	J.E. Richardson	200.00	0.00	0.00
06/21/21	H. Dow Fund	100.00	0.00	0.00
01/03/22	E. Thornton Fund	200.00	0.00	0.00
10/26/25	H.H. Potter Fund	150.00	0.00	0.00
08/13/17	C. Miner Fund	<u>200.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTALS	\$ 1,100.00	\$ 0.00	\$ 0.00
03/31/75	Capital Reserve Equip. Fund (Hwy. Equip)	\$ 14,019.80	\$23,000.00	\$ 0.00
03/14/90	Town of Lyman (Welfare & Gen. Asst.)	9,503.43	0.00	0.00
01/27/93	Capital Reserve Fund (Highway Vehicle)	27,555.77	0.00	0.00
06/20/91	Lyman Cemetery Fund (Cemetery Maintenance)	2,991.66	0.00	0.00
05/04/98	Forest Fire Equipment	2,219.97	0.00	0.00
03/30/94	Legal Expense	11,494.27	0.00	0.00
02/07/00	Office Equipment	871.60	0.00	0.00
02/07/00	Major Lyman Road Impvmt.	36,473.43	57,453.00	0.00
07/03/95	Property Tax Revaluation	48,387.46	15,000.00	0.00
03/19/01	Landfill Monitoring	3,134.66	0.00	0.00
03/19/01	Computer Equipment Fund	567.04	3,000.00	0.00
03/19/01	Highway Fund	<u>.52</u>	<u>0.00</u>	<u>0.00</u>
	GRAND TOTALS	\$158,319.61	\$98,453.00	\$ 0.00
	EXPENDABLE TOTALS	\$157,219.61	\$98,453.00	\$ 0.00

December 31, 2004

INCOME						
Withdrawals	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total of Principal & Income at End of Year
\$ 0.00	\$ 250.00	\$ 385.85	\$ 4.13	\$ 0.00	\$ 389.98	\$ 639.98
0.00	200.00	295.57	3.21	0.00	298.78	498.78
0.00	100.00	144.14	1.58	0.00	145.72	245.72
0.00	200.00	60.53	1.68	0.00	62.21	262.21
0.00	150.00	208.88	2.31	0.00	211.19	361.19
0.00	200.00	60.42	1.68	0.00	62.10	262.10
\$ 0.00	\$ 1,100.00	\$1,155.39	\$ 14.59	\$ 0.00	\$1,169.98	\$ 2,269.98
\$ 37,057.74	\$ -37.94	\$ 0.00	\$ 37.94	\$ 0.00	\$ 37.94	\$ 0.00
1,085.00	8,418.43	0.00	89.85	0.00	89.85	8,508.28
27,624.32	-68.55	0.00	68.55	0.00	68.55	0.00
2,315.00	676.66	0.00	23.40	0.00	23.40	700.06
0.00	2,219.97	0.00	21.70	0.00	21.70	2,241.67
2,600.00	8,894.27	0.00	111.48	0.00	111.48	9,005.75
0.00	871.60	0.00	9.14	0.00	9.14	880.74
69,786.30	24,140.13	0.00	376.95	0.00	376.95	24,517.08
0.00	63,387.46	0.00	637.81	0.00	637.81	64,025.27
0.00	3,134.66	0.00	31.13	0.00	31.13	3,165.79
0.00	3,567.04	0.00	28.14	0.00	28.14	3,595.18
.52	0.00	0.00	0.00	0.00	0.00	0.00
\$140,468.88	\$116,303.73	\$1,155.39	\$1,450.68	\$ 0.00	\$2,606.07	\$118,909.80
\$140,468.88	\$115,203.73		\$1,436.09		\$1,436.09	\$116,639.82

ROAD AGENT'S REPORT

I would like to thank the taxpayers for their patience, especially as I was four weeks without assistance. Scott Stuart is the new road crew person and he is working out just fine.

Work accomplished for January 2004 to December 2004 is as follows:

- 3000 yards of winter sand has been hauled

- Graded the dirt roads

- Roadside mowing was done this year

- Three truck loads (24 yards) of cold patch has gone out on Pettyboro Road and Skinny Ridge Road

- Oversaw the shim project on the Pettyboro Road

- Eight beavers have been trapped and removed this year

- Oversaw and hauled ledge away from blasting on Dodge Pond Road, just past Flag Pondalso on Under the Mountain Road (just past Newton's camp in two different places.)

- Replaced road signs

- Fixed wash outs

- Regulated the Dodge Pond Dam

- Clean numerous culverts

- Put in a catch basin on Hurd Hill Road

- Have done ditching on the following roads - Quebec Road, Hurd Hill Road, Moulton Hill Road, Under the Mountain Road

- Helped chip a pine tree in the Ogontz Cemetery

- Worked on L1800 and Sterling to get ready for the winter months

- Did repairs on the L1800

- Changed return oil line from control valve to tank

- Adjusted valves/changed oil, oil filter, oil pan gasket, front main seal

- Did repairs to the Sterling - changed the clutch fan, changed tailgate lock adjusters on both sides, new front springs/rebated spring hangers. It will need two new spring hangers and one new shock plate

- Both trucks have had oil, oil filter changed and greased

- Grader - had to replace the starter solenoid

- Backhoe - bolt kit for the ring gear in the rear end

This year we attended the following classes:

- Gravel road maintenance

- Basics of a good road

- Reconstruction project planning

Respectfully submitted,
John Boynton, Road Agent

PROPOSED ROAD PLANS 2005

Grade all roads

Have roadside mowing done

Gravel Ogontz's Road

Gravel Quebec Road by Smith's to Veilleux's

Ditching and gravel on Hurd Hill Road

Ditch and gravel on Hunt's Mountain Road

Ditch and gravel on Moulton Hill Road

Ditch and gravel on Under the Mountain Road

Ditch on Ash Hill Road

Change culverts on:

Dodge Pond Road

Ash Hill Road

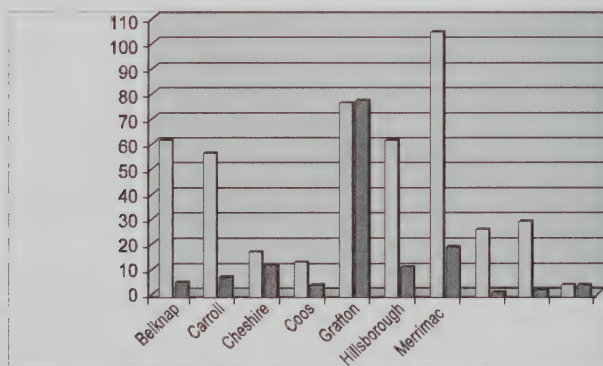
Under the Mountain Road

COMMUNITY FOREST FIRE WARDEN AND STATE FOREST RANGER REPORT

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands cooperate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ANY outside burning. A fire permit is required for all outside burning unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local Fire Department or DES at 1-800-498-6868 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information contact the Division of Forests & Lands (603) 271-2217, or online at www.nhdfi.org.

This last year was fairly wet throughout the spring and summer months, however we finished the season with an active fall fire season. In order to meet an increased demand for services, the Forest Protection Bureau was reorganized into three regions with smaller Forest Ranger Districts and over the last several years we have added two Forest Rangers. The fifteen state fire towers were the first to report on many fires throughout the state and they completed many other projects on the low fire danger days. The state implemented a program called Tower Quest to help citizens learn about fire towers and the need to protect New Hampshire's forest resources. The United States celebrated Smokey Bear's 60th birthday in 2004, and celebrations were held throughout the state. Please help Smokey Bear, your local Fire Department and the state's Forest Rangers by being fire smart and fire safe!

2004 FIRE STATISTICS (All Fires Reported thru November 18, 2004) TOTALS BY COUNTY



CAUSES OF FIRES REPORTED

Arson	15	Debris	201
Campfire	41	Railroad	1
Children	12	Lightning	5
Smoking	19	Equipment	5
*Miscellaneous	163		

(*Miscellaneous: powerlines, fireworks, electric fences, etc)

	Total Fires	Total Acres
2004	462	147
2003	374	100
2002	540	187
2001	942	428

ONLY YOU CAN PREVENT WILDLAND FIRES

Respectfully submitted,
Brett Presby, Lyman Forest Fire Warden

PLANNING BOARD

The Lyman Planning Board meets at the Lyman Town Hall on the first Wednesday of each month at 7PM (Holidays excepted). The Board also meets on the third Wednesday of each month from 6PM until 8PM for work sessions pertaining to the Master Plan.

ALL PLANNING BOARD MEETINGS ARE OPEN TO THE PUBLIC

The Planning Board encourages residents to attend these meetings and we welcome participation in the work sessions in hopes that we can share your thoughts, visions and concerns regarding our community.

Applications for Subdivisions, Lot Line Adjustments, and Boundary Line Adjustments are available from the Town's Administrative Assistant at the Town Hall, during regular town office hours. All other questions regarding town planning should be addressed to the Planning Board at their regular scheduled meetings on the first Wednesday of the month.

The Planning Board does not at this time, have an acting secretary. In December, we regretfully accepted the resignation of Sarah Cloutier. Sarah was with the Board for a short time, but we all became dependent upon her efficiency and ambitious approach to all of the Boards activities.

Our main drive during this coming year will be to continue the process of re-writing the Master Plan for the Town. The events of this past year have reinforced the need for work on this valuable tool for town government. The Town has become a member of The North Country Council, and we will continue to use their resources to help us with The Master Plan project.

Thank you for your support this past year.

ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment meets Thursday night at the Lyman Town Hall on an as needed basis. All hearing dates are posted and are open to the public. Applications for hearings may be obtained at the Town Hall.

The only issue that came before the Board in 2004 was a request for a variance from the legal height restriction. Two public hearings were held. The application was submitted and withdrawn before it was voted on, then resubmitted and withdrawn again, also before it was voted on.

CEMETERY COMMITTEE REPORT

In 2004, the Committee met several times. The new road to the Moulton Hill Cemetery was built, allowing access to the back side of the Cemetery.

Sue Grugnale is still maintaining the four Town Cemeteries. She does a great job, and spends many hours of work taking care of them. It is greatly appreciated.

The lawn mowers were all serviced and tuned up for the Spring's work. The Road Crew assisted her in chipping some of the larger limbs that had fallen from the pine trees making it possible to remove the debris.

Dear Cemetery Plot Owner,

In order to comply with New Hampshire Law, we will be issuing **Cemetery Plot Deeds** to all owners of cemetery plots within the Lyman Cemeteries. In order to issue these deeds, the cemetery plots must be marked with **Cemetery Corner Stones**.

We have attempted to uncover and expose all existing corner stones at the Lyman Center Cemetery, but there may be some corner stones that are still hidden beneath the grass. If you have already installed corner stones at the Cemetery, please stop by and take a look to see if these stones are still exposed.

If you have not yet installed your corner stones, any Cemetery Monument Company will be able to help you. There are two companies located in Littleton (Top Notch Memorials at 444-2105 or Littleton Monument Company at 444-5900) who will be able to help you.

Thanks,

Lyman Cemetery Committee
Betty Emerson – 838-6747
James Locke – 838-5522
Perry Williams – 838-6896

PEMI-BAKER SOLID WASTE DISTRICT

2004 Annual Report

The Pemi-Baker Solid Waste District met seven (7) times during 2004. The District was once again active in household hazardous waste management, fluorescent light bulb recycling and paint recycling. A number of towns (7) initiated the collection of electronics for recycling as well. The District towns also continued to improve their cooperative recycling efforts with the Campton/Thornton/Ellsworth, Plymouth and Rumney facilities serving as processing facilities for a number of the smaller District towns. Working cooperatively on all of these programs allows individual District towns to save significant resources of time and money.

With the assistance from North Country Council, the District held three (3) one-day collection events - Littleton and Rumney in the summer and Plymouth in the fall. These collections resulted in the proper disposal/recycling of over 4,000 gallons of material. Over 350 households participated in this program. The average amount of household hazardous waste dropped off by each participant increased from 13 gallons in 2003 to 16 gallons. The District received \$11,050 in grant funds from the State of NH's Household Hazardous Waste Program to help offset some of our program costs. In 2005, the District plans to hold two (2) HHW collections in the spring (Littleton and Thornton) and one (1) in the fall (Plymouth).

In addition to the one-day HHW collections individual District towns continued to collect leftover/unused household paint. This material is accepted at most facilities April through September. Our selected contractor sorts the material by color and then processes it into a recycled paint product for commercial sale. Using this program the District was able to save \$140/box over last years recycling/reuse rate with our HHW contractor. Over 2,000 gallons of paint was collected.

The District recycled over 27,000 feet of fluorescent light bulbs. These bulbs were collected at individual transfer stations throughout the year. In the spring and fall pickups were coordinated with our recycling vendor. Communities recycling electronics collected over ten (10) tons of material since May. These individual collection programs followed another successful one-day electronics recycling collection held in April at the Littleton Transfer Station where over four (4) tons of material was collected for recycling.

In October the District voted to return, in its entirety with accrued interest, individual members' unspent district appropriations from the years 1987 through 1991. This money had been serving as the District's capital reserve. Members will receive their individual shares by the dates they have specified.

Citizens interested in participating in the development of the District's programs are welcome to attend the District meetings. Information regarding the place and time of the meetings is available at all municipal offices.

Respectfully submitted,
Robert Berti, PBSWD Chairman

HOSPICE OF THE LITTLETON AREA

2004 Annual Report

Hospice of the Littleton Area (HLA) is a non-profit community-based volunteer program offering supportive care to terminally ill individuals and their families wherever they reside – in their homes, assisted living facilities, nursing homes or hospitals. HLA trained volunteers provide emotional support and companionship, help with routine chores and errands, meal preparation, assistance with transportation needs, and respite time for family members. HLA also maintains a free lending library of books, pamphlets and tapes; facilitates a walk-in bereavement support group, and provides bereavement support to family members for one year following the death of a loved one. Additionally, HLA conducts community outreach services through its hospice volunteer training program, special events and meetings with various organizations and schools.

In 2004, Hospice of the Littleton Area (HLA) provided services to a total of **169** patients and family members in its service area, which includes the towns of: Littleton, Bath, Bethlehem, Carroll (Twin Mountain), Dalton, Easton, Franconia, Haverhill, Landaff, Lincoln, Lisbon, Lyman, Monroe, Sugar Hill, Whitefield, Woodstock and Woodsville.

The director, volunteer coordinator and hospice volunteers provided supportive care to **78** individuals and their families coping with the advanced and final stages of illness. Additionally, our bereavement programs supported **91** grieving clients through special mailings, phone contact, one-on-one counseling and bereavement support group meetings at All Saints Parish in Littleton. Overall, HLA staff and volunteers gave over **3,200 hours** in direct care services.

Hospice of the Littleton Area continues its partnership with two area healthcare providers. HLA provides volunteer and bereavement services to the North Country Home Health & Hospice Agency's Medicare Hospice Program and offers supportive care to patients and family members in the Hospice Room at Littleton Regional Hospital.

To meet the rising need for hospice services, our volunteer coordinator conducted three six-week (18-hour) hospice volunteer training programs in 2004 (instead of just one). The sessions were held in Lincoln, Littleton and Woodsville respectively. Twenty-seven (27) people completed the training. Since 1983, HLA has trained 304 people and currently has 102 volunteers serving 17 communities in the North Country.

There is ***no charge*** to patients or families for HLA services. HLA does not receive any federal, state or county funding and is not reimbursed by private insurers. HLA relies primarily upon the generosity and good will of the communities it serves to support its programs. Without financial help from the towns, HLA would not be able to serve the many patients and families it does.

Your much needed support of Hospice of the Littleton Area is greatly appreciated as we continue to provide compassionate care to terminally ill residents and their families.

Respectfully submitted,

Michael A. Neil
Executive Director

NORTH COUNTRY HOME HEALTH AGENCY, INC.

Report of 2004 Services

Home care is critical to serving the growing health care need of this country. North Country Home Health and Hospice Agency makes it possible for hundreds of people a year to continue their lives at home. Recognizing that clients and their families have special requests and routines, we coordinate all aspects of our clients' care with a keen respect for individual needs. In working with families we discover what is important to the client - their independence, their ability to determine their own future, their right to say, "thanks, but no thanks." It is in the respect of our clients' values and expectations that have earned us a reputation for providing exceptional health care services.

North Country Home Health and Hospice Agency relies on Town support and individual donations to help underwrite the cost of providing home care services to people with limited or no health benefits. Because of your generosity and support, North Country Health and Hospice continues its 33-year tradition of responding to the home health and hospice needs of North Country residents.

As we struggle to deal with the difficult and time consuming issues facing home care today, the staff of North Country Health and Hospice Agency wants to thank you for your continued support so vital to helping people in your town be assured of continuing quality medical care at home.

Explanation of Services:

Skilled Services - shorter hospital stays and new technology allow many treatments to be done in the home, provided and administered by skilled professionals, such as nurses and therapists.

Supportive Care Services - home health aides, homemakers, and companions ensure ill and disabled persons can live in healthy households, have clean clothes, nutritious meals, and help with their activities of daily living.

Hospice Care - a holistic, family supportive, medically directed, team-oriented program that seeks to treat and comfort individuals and families coping with terminal illnesses.

Services provided to the Town of Lyman in FY2004 include:

Type of Care	# of Visits
Nursing	151
Physical/Occupational/Speech Therapy	34
Medical Social Service	19
Home Health Aide/Homemaker/Companion	427
Total	<u>631</u>

Respectfully submitted,
Gail Jurasek, Executive Director

ROSS AMBULANCE SERVICE

To the Selectboard:

Thank you for the opportunity to serve the Town of Lyman in 2004. Ross Ambulance Service responded to 1340 calls for service in 2004. Calls to Lyman represent about 1% of this total at 13. Of the 13 calls for service 8 resulted in transports to either Cottage or Littleton Regional Hospital.

In addition to responding for people who require transport to the hospital we standby for firefighters at major fires and assist people in their homes when called. We also provide members of the community with CPR training. We are a ride site for E.M.T. students at all levels. We also provide internship and job shadow opportunities for the allied health program and the Hugh J. Gallen Vocational Center.

Providing educational opportunities to new and future E.M.T.'s is very important to us for many reasons. For an E.M.T. to respond with a Ross Ambulance he or she must be knowledgeable, skilled and experienced. The knowledge and skills can be learned in a classroom; however, the experience to use them well is best gained from experienced providers.

One of the best ways for experienced providers to stay current in a constantly changing field is to teach. Reviewing the step by step process of skills learned many years ago coupled with discussing the latest study, procedure or product make the E.M.T.'s that work here some of the very best in the area.

Our average response time in 2004 remained about the same as 2003 at just under 90 seconds. Most daytime responses are under 1 minute and most nighttime responses are 2 to 3 minutes. Response time is the time it takes for an ambulance to start driving to a call for service after the crew has been notified of the call.

Once again we would like to thank you for choosing Ross Ambulance Service as your ambulance provider in 2004. We wish to continue as the ambulance provider for the Town of Lyman in 2005 and for this service we request \$1,590.00.

Respectfully submitted,
Adam W. Smith, Manager

TRI-COUNTY COMMUNITY ACTION

Tri-County Community Action Program is a private, non-profit agency that is requesting, at your 2005 Town Meeting, \$700 in funding from the Town of Lyman to help support its Community Contact Division.

The following is a report of services provided in fiscal year 2003-2004:

Service Provided	Households	Dollar Amount
Fuel Assistance	20	\$12,666.00
Weatherization	1	1,494.00
State Wide Electrical Assistance Program	35	16,618.00
Security Loans	1	500.00
Homeless Funds (Rental, energy assistance)	1	360.00
Food Pantry (70 people x 3 days of food)	16	630.00
Referrals (i.e. Health, Budgeting, Legal Aid, etc)	22	-

**THROUGH THE EFFORTS OF TRI-COUNTY COMMUNITY ACTION,
THE CITIZENS OF LYMAN HAS RECEIVED A TOTAL OF
\$32,268 IN ASSISTANCE FROM JULY 1, 2003 TO JUNE 30, 2004**

Community Contact provides these and other necessary services for the less fortunate citizens in your town and surrounding vicinities. We are depending upon funding from your town and others countywide.

We sincerely appreciate the Town of Lyman's past support and look forward to our continuing partnership to provide essential services to your residents.

Very truly yours,
Yvonne Rice,
Littleton Community Contact Manager

LYMAN DOG POLICY

(Adopted by the Board of Selectpersons 1-11-99)

As required by RSA 466:1, all dogs are to be licensed by April 30th of each year. A current rabies vaccination certificate must be presented at time of licensing. If requesting the reduced fee for a neutered animal, verification of neutering/spaying is required. The month of May is a grace period. However, any owner of a dog not licensed by June 1st, under RSA 466:13, is required to pay civil forfeiture to the Town of Lyman within 96 hours of the date and time notice is given. Any person who fails to pay the forfeiture within the allotted amount of time will be issued a summons to District Court. At the time that the forfeiture is paid, the dog owner will also be required to obtain a license for the dog(s). Pursuant to RSA 466:1 and RSA 466:4, a current rabies vaccination, and if requesting the lower neutered license fee, either spaying or neutering certificate is required. Owner is responsible for maintaining these documents in his/her possession. There is a \$1/month late charge after June 1st as well as the forfeiture fee. All costs and fees for certified mailing will be paid by the fined dog owner.

RSA 31:II (a)-(g) defines dogs that are a menace, a nuisance or vicious.

Lyman does have a leash law. The Town of Lyman at a "special election" held on November 4, 1980, adopted RSA 466:30-a, "Dog Control Law." "Notwithstanding any other provisions of this chapter, it shall be unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such. For the purpose of this section, 'accompanied' means that the owner or custodian must be able to see or hear, or both, or have reasonable knowledge of where the dog is hunting, herding, or training. Nothing herein shall mean that the dog must be within sight at all times. In this section, 'at large' means off the premises of the owner or keeper and not under control of any person by means of personal presence and attention as will reasonably control the conduct of such dog, unless accompanied by the owner or custodian."

All complaints related to animals must be submitted in writing, signed and dated, to the Board of Selectpersons. Upon submission of such complaint, the Board will contact the animal control officer as required.

Lyman Board of Selectpersons

Policy adopted 1-31-99

RSA's are available for reference at the Town office.

**BIRTHS REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2004**

Date Of Birth	Name Of Child	Name Of Father & Mother's Name
February 7, 2004	Micah Daniel Simpson	Daniel Mark Simpson Stacey Nicole Johnson Simpson
May 6, 2004	Dylan Michael Colby	Michael Colby Catherine Clark Colby
August 31, 2004	Merci Miah DiChristopher-Brooks	Jeremiah Brooks Rebecca DiChristopher
November 3, 2004	Phoebe Nicole Simano	Jeffrey Simano Suzanne Crane Simano

**MARRIAGES REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2004**

Date Of Marriage	Name and Surname Of Groom & Bride	Residence of Each At Time Of Marriage
June 20, 2004	David Francis Emery Joy Fredericka Ward	Lyman, NH Lyman, NH
July 3, 2004	Waywood Wendell Winn Michelle Marie Witt	Lyman, NH Lyman, NH
August 29, 2004	Alexander David Endy Katherine Elizabeth Gnecco	Portland, ME Portland, ME
August 30, 2004	Robert James Pratt Linda Sue Schmidt	Lyman, NH Lyman, NH

**DEATHS REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2004**

Date Of Death	Name & Surname Of Deceased	Name & Surname Of Father	Maiden Name Of Mother
March 18, 2004	Allen J. Corey	Alex Corey	Martha Romanus
Sept. 30, 2004	Helen Rita Dixon	Frank J. McHugh	Rhea Rita Roy
Nov. 12, 2004	Florence Louise Parker	James Stewart	Catherine Queeney
Nov. 20, 2004	Durward D. Hubbard	Dana L. Hubbard	Marion L. Stephens

NOTES

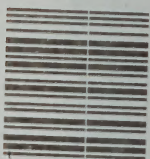
Source of Lyman
Town Clerk's Office.

University of N.Y.
Milne Special Collections
The University Library
18 Liberty Way
Dunham, N.Y. 83824-3592



UNITED STATES
POSTAL SERVICE

0000



03824

U.S. POSTAGE
PAID
LISBON, NH
03585
MAR 29, '05
HMDUNI

\$1.06

00043772-02